



CITY COUNCIL

CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII 96813-3077**Commissioners:**Robert Mould, *Chair*
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DATE: April 22, 2022
May 9, 2022 (Response)

TO: ADMINISTRATOR STEVEN TAKARA, Real Property Assessment Division
Department of Budget & Fiscal Services

FROM: OAHU REAL PROPERTY TAX ADVISORY COMMISSION ("ORPTAC")
Council of the City and County of Honolulu

SUBJECT: Residential Classification Breakdown & Exemption(s) Utilization

Aloha Administrator Takara –

As part of its review of the real property tax classification system, specifically the Residential and Residential-A classes, could you please assist the ORPTAC with the following data visualization, by:

1. Combining all Residential and Residential-A properties into a single dataset;
2. Sorting this dataset from lowest tax assessed value to highest value;
3. Dividing this sorted dataset into four equal quartiles; and
4. Providing a summary of the data set, including range of values for each quartile.

Quarter	Res Count	Res A Count	Low Value	High Value	Median	Mean
1	69,432	0	100	478,800	346,200	319,232
2	69,432	0	478,800	784,000	636,700	634,934
3	66,652	2,780	784,000	1,047,200	902,500	906,177
4	51,449	17,983	1,047,200	436,591,400	1,302,700	1,682,247

69,432 parcels in each quarter. 277,728 in data set with a median of \$784,000 and mean of \$885,648

Regarding its review of real property tax exemptions provided under ordinance, the ORPTAC greatly appreciates your previous follow-up on utilization data for the exemption provided under ROH Section 10.19, related to federal property leased under the National Housing Act, noting that this exemption was not currently being claimed.

Could you please similarly confirm the utilization status of the exemption provided under ROH Section 10.31, related to qualifying agricultural improvements for dedicated vacant agricultural lands? **There are no exemption claims under ROH Sec 8-10.31**

Oahu Real Property Tax Advisory Commission
Residential Classification Breakdown & Exemption(s) Utilization

Also, please don't hesitate to let the ORPTAC know should there be any additional or updated utilization data that may be helpful or noteworthy as it finalizes its review and recommendations regarding existing real property tax exemptions provided under ordinance.

Thank you in advance for your time, attention and effort in responding to these requests. Please don't hesitate to contact Commission Aide George White at Ext. 83861 or via email at george.white@honolulu.gov, should you have any questions or need for follow-up.